



## County Auditor's 2015 Fall Conference

**Dan Jones,  
Asst. Director, Budget Division  
October 21, 2015**

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## Updates of 2016 Budget

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- 86 Counties have rolled and balanced real and personal property values for 2015 pay 2016;
- 81 Counties have submitted the TIF Neutralization forms for approval;
- 75 Counties have certified 2016 net assessed value estimates;
- 140 units had requested either to increase their cumulative fund tax rate or to establish a new fund.

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## Budget Calendar Reminders

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- Key dates remaining in this budget cycle:
  - Oct. 23 – Last possible day to hold public hearing on budget, tax rates, or tax levies;
  - Oct. 30 – Last possible day that 10 or more taxpayers may object to a budget, rate, or levy. Objection must be filed not more than seven days after public hearing;
  - Nov. 2 – Last day to adopt budgets, rates, and levies; Last day to adopt income tax ordinances; Last day for taxpayers to request a public hearing by the Department;
  - Nov. 4 – Deadline to submit budgets to the Department via Gateway;
  - Dec. 16 – Last day to submit to the Department request for additional appropriation or reduction of appropriation.

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## Budget Calendar Reminders

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- Jan. 1:
  - Effective date for income tax rate changes adopted after August 31 and before November 1;
  - Assessment and valuation date for all tangible property except annually assessed mobile homes under IC 6-1.1-7 (2016 pay 2017 tax bills); IC 6-1.1-1-2; IC 6-1.1-1-19; IC 6-1.1-2-1.5;
  - Date by which annexation must become effective so that reorganized unit can seek adjusted levy for 2017;

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## Budget Calendar Reminders

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- Feb. 1 – Units file 2015 Annual Salary Report (100R) with SBOA. The 100R must be filed before the Department can approve a 2017 budget or additional appropriations under IC 5-11-13-1;
- Feb. 15 – Department certifies 2016 budgets, tax rates, and tax levies;
- Mar. 1 – Units file 2015 annual report with SBOA. Annual report must be filed before the Department can approve 2017 budget or additional appropriations; Deadline to submit annual report in Debt Management of outstanding bonds or leases (as of Jan 1), IC 5-1-18-9.
- Last day for political subdivisions to report to the Department information and data on retiree benefits and expenditures.

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## Budget Calendar Reminders

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- Mar. 1 – Deadline for solid waste district to provide SB 131 annual report to the Department, the appropriate legislative council, and the Department of Environmental Management (IC 13-21-3-13.5);
- Mar. 15 – Last day for auditor to prepare and deliver to Auditor of State and county treasurer a certified copy of an abstract of the property, assessments, taxes, deductions, and exemptions for 2016 in each taxing district of the county.

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## 1782 Refresher

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- DLGF is required to send 1782 Notices to all units before certifying budgets, rates, and levies;
- Encourage all units in your county to review the Notice and respond promptly;
- Compare the budgets, tax rates, and tax levies calculated in the 1782 to those adopted by your fiscal body;
- Responding to the DLGF promptly gets the tax rates to county auditor's more quickly.

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## Recap of SEA 420- 2014

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- Assessment date changes to January 1 in 2016.
- Jan 1, 2016 – Real and personal property assessment date for taxes due and payable in 2017 (IC 6-1.1-2-1.5);
- January 15, 2016 – Mobile home assessment date for taxes due and payable in 2016 (IC 6-1.1-2-1.5);
- July 1, 2016 – County assessor shall roll and balance 2016 pay 2017 gross assessed values to the county auditor;

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## January 1 Assessment Date Change

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- Assessment date change will/may impact:
  - Base assessed value date for new TIF allocation areas;
  - Annexation effective date;
  - Government modernization;
  - Intent is to provide counties more time for calculating and certifying net assessed values.

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## For More Information

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- Micah Vincent memo dated June 10, 2014 titled "Property Tax Assessment Timeline":
- [http://www.in.gov/dlgf/files/pdf/140610 - Vincent Memo - Property Tax Assessment Timeline - revised.pdf](http://www.in.gov/dlgf/files/pdf/140610_-_Vincent_Memo_-_Property_Tax_Assessment_Timeline_-_revised.pdf)
- Barry Wood memo dated July 30, 2015 titled "Assessment Planning":
- [http://www.in.gov/dlgf/files/pdf/150729 - Wood Memo - Assessment Planning.pdf](http://www.in.gov/dlgf/files/pdf/150729_-_Wood_Memo_-_Assessment_Planning.pdf)
- Barry Wood memo dated April 16, 2015 titled "Phase II – Cyclical Reassessment":
- [http://www.in.gov/dlgf/files/pdf/150416 - Wood Memo - Phase II - Cyclical Reassessment.pdf](http://www.in.gov/dlgf/files/pdf/150416_-_Wood_Memo_-_Phase_II_-_Cyclical_Reassessment.pdf)

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## Year End Reminders

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- Submit your additional appropriation requests to the DLGF using the new form;
- All additional appropriation requests must be received by the DLGF by December 16<sup>th</sup> in order to have our response by December 31<sup>st</sup>
- DLGF cannot approve a budget if these reports have not been properly filed:
  - 2014 Annual Financial Report; Annual Salary Report; Certification of anti-nepotism policy (including contractual).

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## Contact Us

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